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Role of the Treasury Board Secretariat and the Office of the Comptroller General



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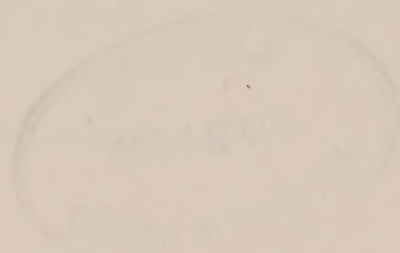
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THE TREASURY BOARD

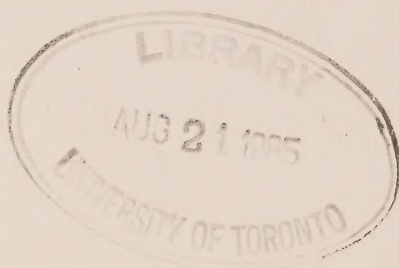
The Treasury Board was established as a committee of the Queen's Privy Council for Canada in 1917, and was made a statutory committee in 1923. The Board consists of the President of the Treasury Board, the Minister of Finance, and four other members of the Queen's Privy Council for Canada.

There are two administrative parts of the Board, the Secretariat and the Office of the Comptroller General. The Secretariat was part of the Department of Finance until it was transferred to the Treasury Board in 1923, when the new department was created. It is now part of the Financial Administration Act of 1927, created as part of the Comptroller General of Canada. Both the Secretariat of the Treasury Board and the Comptroller General report to the Board and report directly to the President.

ROLE OF THE TREASURY BOARD SECRETARIAT AND THE OFFICE OF THE COMPTROLLER GENERAL



REPORT OF THE
TREASURY BOARD SECRETARIAT
AND THE
OFFICE OF THE COMPTROLLER GENERAL



THE TREASURY BOARD

The Treasury Board was established as a committee of the Queen's Privy Council for Canada in 1867, and was made a statutory committee in 1869. The Board consists of the President of the Treasury Board, the Minister of Finance, and four other members of the Queen's Privy Council for Canada.

There are two administrative arms of the Board, the Secretariat and the Office of the Comptroller General. The Secretariat was part of the Department of Finance until it was proclaimed a department on October 1, 1966, under the Government Organization Act. An amendment to the Financial Administration Act in June 1978, created the post of Comptroller General of Canada. Both the Secretary of the Treasury Board and the Comptroller General carry the rank of deputy minister and report directly to the President.

LIST OF ABBREVIATIONS

AECB	Atomic Energy Control Board
APB	Administrative Policy Branch
CCA	Department of Consumer and Corporate Affairs
CEIC	Canada Employment and Immigration Commission
CLC	Canadian Labour Congress
CMHC	Central Mortgage and Housing Corporation
COSO	Committee of Senior Officials
CTC	Canadian Transport Commission
DND	Department of National Defence
DPW	Department of Public Works
DSS	Department of Supply and Services
EDP	Electronic Data Processing
EMR	Department of Energy, Mines and Resources
EOW	Equal Opportunities for Women program
FAB	Financial Administration Branch
GPMD	General Personnel Management Division
IAND	Department of Indian and Northern Affairs
ICPPM	Interdepartmental Committee on Personnel Policies for Managers
NEB	National Energy Board
NH&W	Department of National Health and Welfare
NJC	National Joint Council
NRC	National Research Council
OAG	Office of the Auditor General
OLB	Official Languages Branch
PCO	Privy Council Office
PMM	Personnel Management Manual
PPB	Personnel Policy Branch
PRB	Pay Research Bureau
PSC	Public Service Commission
PSSRB	Public Service Staff Relations Board
SMC	Senior Management Complement
SPA	Senior Personnel Authority
TAP	Temporary Assignment Pool
TBSAC	Treasury Board Senior Advisory Committee

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PART I

TREASURY BOARD SECRETARIAT

Conseil du Trésor du Canada
Secrétariat

OCTOBER 1, 1982

Chapter 1

TREASURY BOARD SECRETARIAT

Section 1 Organization and Management

The Secretariat

The Treasury Board Secretariat examines the proposed spending programs of all government ministries, departments and agencies and keeps under constant review the development of approved programs to ensure effective expenditure management. It recommends Public Service personnel management policy to the Board in the areas of human resource utilization, compensation, pensions and insurance, and staff relations. As well, it negotiates the terms of collective agreements with the various bargaining agents. It is concerned with the development of effective managerial practices and efficient administration throughout the government.

The Secretariat also develops and/or implements programs designed to achieve the government's objectives in specific areas applicable to the Public Service as a whole. For example, the Secretariat is responsible for the development and implementation of programs to attain the government's objectives in respect of the use of the two official languages, and for the equalization of employment and advancement opportunities for all Canadians within the Public Service.

The Secretary of the Treasury Board

The Secretary is the head of the Treasury Board Secretariat and the lawful departmental Deputy of the President of the Treasury Board. He advises the President and the Board on matters concerning the organization and management of the Public Service which come within the Board's jurisdiction, particularly on matters assigned to the Board under the Financial Administration Act. To this end, he directs the work of the Secretariat and manages its internal administration.

In respect of the management of the Secretariat, the Secretary:

- (a) determines the major objectives of the Secretariat, directs the development and implementation of short- and long-range operational plans for their attainment, monitors adherence to such plans, and initiates corrective action as appropriate;
- (b) co-ordinates activities of the various Secretariat branches;
- (c) directs the development and implementation of approved person-year use and organization plans for the Secretariat, signs Submissions to the Treasury Board, and approves the addition, elimination or alteration (of salary or content) of principal positions within the organization;

- (d) directs the development and implementation of approved personnel policies and practices for the Secretariat including employment, salary and benefits administration, employee relations, human resource planning, including training and development, and other related matters;
- (e) directs the development and implementation of approved financial management and control policies and practices for the Secretariat, including program forecast and estimates preparation, operating budgets, management reporting, cost accounting and internal auditing; and
- (f) approves all Secretariat expenditures which are within the limits determined by the Treasury Board and in excess of the authority of the Deputy Secretaries and of the Director General of Administration.

In respect of the functions of the Board, the Secretary:

- (a) advises the President and the Treasury Board on all matters falling within the jurisdiction of the Board which relate to the organization and management of the Public Service, including financial management, personnel management, implementation of the Official Languages Act, annual and longer term programs of ministries, departments and agencies, the general improvement of management in the Public Service, and the performance of departmental management;
- (b) represents the President and the Treasury Board in dealings with Cabinet Committees, Committees of the House of Commons and the Senate, ministries, departments and agencies of government, groups of public servants, representatives of other domestic and foreign governments, and the public;
- (c) directs the development and submission for approval of policies on all matters under the jurisdiction of the President or the Treasury Board, and directs their implementation through the approval and promulgation of procedures and guides relating thereto;
- (d) directs the analysis of departmental Submissions, programs and estimates relating to money, organization, human resources and matériel, and reports thereon to the President and the Treasury Board; and
- (e) appraises the performance of departmental management and operations, and reports thereon to the President and the Treasury Board.

The Deputy Secretaries

The Secretary is supported and assisted by the Deputy Secretaries, who head the following branches of the Secretariat: Official Languages, Personnel Policy, Administrative Policy, and Program.

With respect to his own branch, each Deputy Secretary has responsibilities parallel to those of the Secretary in respect of the Secretariat as a whole. Thus, they guide the work of the Secretariat in their respective areas and are senior advisers in these areas to the Secretary, the President and Ministers of the Treasury Board. In the latter capacity they attend Cabinet Committees, including Treasury Board meetings to brief Ministers when matters they are responsible for are to be considered. They also appear before the Committees of the House of Commons and the Senate. They may be required to represent the Secretary on wider issues of concern to two or more branches of the Secretariat.

Management Committees

The Operations Committee was established to provide direct support to the President of the Treasury Board. It reviews the short-term priorities of the President and Secretary, co-ordinates the President's activities and requirements, makes management recommendations, and ensures that the President is kept up-to-date on emerging issues. The committee is chaired by the President and membership includes the Secretary, Deputy Secretaries, Director of Communications, Assistant Secretary - Staff Relations and Compensation, staff from the President's and Secretary's offices and others as required.

The Executive Committee deals with management issues affecting the Secretariat. It is supported by two advisory sub-committees - the Administrative Advisory Committee and the Human Resources Committee.

The Executive Committee is concerned with corporate management issues and activities of the entire Secretariat. Chaired by the Secretary of the Treasury Board, the committee includes the Director of Executive Services, Deputy Secretaries, Assistant Secretary - Staff Relations and Compensation, Director General of Administration, Director - Legal Services, and Director - Communications. It also performs the functions of the Internal Audit Committee and the Evaluation Committee.

The Administrative Advisory Committee provides the Executive Committee with guidance and advice in the co-ordination of personnel, financial, and administrative policies affecting departmental operations. In its advisory role, it reviews proposed departmental policies and programs, recommends revisions and, as appropriate, proposes new policies and programs. Membership consists of the Director General of Administration, Director of Executive Services, Director of Communications, and members of branch management committees. The committee reports to the Executive Committee through the Director General of the Administration Branch.

The Human Resources Committee offers the Executive Committee guidance and advice in the management of the Secretariat's human resources in such areas as affirmative action, official languages plans, equal opportunity programs, career development, part-time work, and appraisal programs. Members include the Secretary of the Treasury Board, Deputy Secretary - Personnel Policy Branch, Director General of Administration, Special Programs Adviser, and members of branch management committees. The committee reports to the Executive Committee through the Secretary.

Section 2 Communications Division

The Communications Division provides the President of the Treasury Board, the Secretary, the Comptroller General and their seven branches with advice, expertise and services in the areas of communications, public relations and publishing.

Its aim is to ensure that the public receives accurate information on Treasury Board's overall responsibilities for general administrative, financial and personnel policies in the Public Service of Canada.

The Division is divided into two sections: Communications Programs (public and media relations, communications planning) and Publishing Unit. There is a communications adviser responsible for each of the following areas: personnel policy and official languages; program branch and administrative policy; Office of the Comptroller General; and organizational communications.

The Division offers advice and consultation to program managers on the best approach and strategy for projects as diverse as -

- preparation of news releases, press kits, ministerial speeches and statements;
- co-ordination of news conferences;
- taping facilities for recording in-house productions for training and other purposes;
- editing, planning, and co-ordinating of publishing projects for internal and external distribution in both official languages for the two departments.

The news media, including the Canadian Press News Wire, nine daily newspapers, as well as radio and television networks, are monitored and a summary sheet - the Daily/Le Quotidien - is produced and circulated daily. The staff also prepares a monthly media analysis which summarizes the main views and attitudes of the media vis-à-vis Treasury Board policies and programs.

In its role as publisher for the two departments, the Communications Division is responsible for the publication of about 100 policy directives and guidelines annually, together with a variety of brochures, kit folders,

posters, newsletters and other publications. The Publishing Unit has skilled English and French editors who ensure that manuscripts are grammatically correct and convey the intended message. It offers guidance on typefaces, paper stocks and printing processes, as well as advice on the style and format best suited to any given document.

The Communications Division is a major point of contact between Treasury Board and the general public, handling more than 5,000 enquiries each year on subjects ranging from salary scales to the Main Estimates. Its guidance enables managers from both departments to project the image of integrity and financial responsibility expected of Treasury Board.

Section 3 Submissions Control Unit

Submissions to the Treasury Board are departmental requests for program expenditure or administrative authority which the Board is empowered to grant principally under Sections 5, 6 and 7 of the Financial Administration Act and other Acts. Most Submissions are studied by the Treasury Board Secretariat with the remainder coming under the Office of the Comptroller General.

The Submission Control Unit is part of the Office of the Secretary and acts as a central clearing point for all Submissions received by the Treasury Board. The Unit is responsible for:

- (a) examining all Submissions for proper form, attachments where necessary, and signature;
- (b) assigning a sequential number to each Submission received and circulating it to the appropriate branches of the Treasury Board for study and appropriate action;
- (c) preparing and circulating the agenda for the Treasury Board meetings, on request of the branches; and
- (d) recording and circulating decisions to the appropriate branches, after a meeting of the Treasury Board.

The Unit also maintains files on or references to all past decisions of the Treasury Board and serves as a focal point for research on precedents. The present status of any Submission being processed is also available from the Submission Control Unit.

Among other related duties, the Unit controls and distributes circular letters issued by the Treasury Board; issues and updates the Manual of Procedures for making Submissions to the Treasury Board and Governor in Council; and maintains a list of all persons authorized to sign Submissions to the Treasury Board.

Section 4 Administration Branch

The role of the Administration Branch is to assist the Secretary of the Treasury Board, and the Comptroller General of Canada in the management of the internal administration of their organizations; to provide financial, personnel, administrative, language, systems, and security services and advice to the branches and divisions.

The Branch is composed of six main divisions:

- (a) Personnel Services
- (b) Language Services
- (c) Administrative Services
- (d) Financial Services
- (e) Security Services
- (f) Systems Development and Coordination

Personnel Services

The Division is responsible for the provision of advice and services in the areas of staffing, equal opportunities programs, human resources planning, counselling, staff relations and compensation, pay and benefits, classification, and organization development and review.

In addition, the Personnel Services Division is charged with the administration, advice, analysis and evaluation of personnel management planning, performance review and appraisal, and training and development programs for employees.

Language Services

The Division's main responsibility is to coordinate the official languages programs and provide advice to senior managers by coordinating activities related to the Official Languages Plan; providing employees with the means to obtain their second language competence and providing translation and editing services.

Administrative Services

The Division's main responsibility is to provide goods and services to the three departments. It is divided into five main sections:

- (i) Property and Materiel Management
This Section is responsible for accommodation, parking, provision and upkeep of furniture and furnishings, telephone service, the communications centre, boardroom reservations, audio-visual equipment, graphics, planning for future requirements, and materiel services such as office supplies, machinery and equipment.

- (ii) Records and Forms Management
This Section is responsible for the control, receipt, classification, storage, care, custody, reference and research, and disposal of all records material; the analysis, design and control of all forms and provision of advice to management on forms; and all mail and messenger operations.
- (iii) Document and Information Processing
This Section manages the typing, transcription, information processing and typesetting services for all three departments.
- (iv) Printing and Distribution Management
This Section edits, schedules and arranges for the physical reproduction and distribution of all material to be issued in printed form; updates departmental manuals and provides storage of publications.
- (v) Library Services
The library provides a wide range of information resources and services for the purpose of ensuring that information requirements of departmental personnel are met. It has over 70,000 books, periodicals, government documents and other publications and provides a reference service to advise and assist officers to locate material and to do subject searches.

Financial Services

The Financial Services Division is responsible for providing advice and guidance to all levels of management as it relates to different areas of financial administration.

In the area of financial planning and analysis, the Division prepares and/or coordinates the annual departmental person-year and operating budgets, expenditure forecasts and analysis, Main and Supplementary Estimates, operational plans, Minister's Briefing Books for Estimates, Treasury Board submissions and Public Accounts, etc.

The Division is responsible for developing and documenting all departmental financial policies, systems and procedures and maintaining these in the Financial Administration Manual.

The Financial Services Division also controls all the departmental expenditures and revenues, approves every payment, distributes all cheques including pay and processes all requests pertaining to contracts, travel, removal, hospitality, conferences, taxis and other payments, etc.

In addition to the above, the Division administers various programs and special accounts such as the Central Working Capital Advance Appropriation, Public Officers Guarantee Account, Fire Losses Replacement Account, the Public Debt Program and Federal Provincial Loan programs, Investors' Indemnity.

Security Services

This Division offers advice and provides services on security and safety matters in the following areas: Personnel Security Clearance, Protection of Document and Information Security, Physical Security, Security/Safety Education and Training Programs, Electronic Data Processing, Emergency Planning Canada, Cabinet Documents Audit, fire protection and occupational safety and emergency situations.

Systems Development and Coordination Division

The Division provides management consulting and advisory services on data base systems applications and the management and coordination of a program of concurrent assignments and projects for Financial, Personnel, Language and Administrative Services.

Chapter 2

ADMINISTRATIVE POLICY BRANCH

Section 1 Role of the Branch

Treasury Board's responsibilities, under Section 5 of the Financial Administration Act, is to act for the Queen's Privy Council for Canada on all matters relating to general administrative policy. Within the Treasury Board Secretariat that particular responsibility is discharged through the Administrative Policy Branch.

Since its creation in 1970, the Branch has been responsible for the development and monitoring of policies, regulations and guidelines in administrative areas of the government of Canada. More specifically, it is responsible for the formulation, implementation and review of policies on the management of real property, materiel, services and information. These policies cover such subjects as - government contracting, office accommodation, acquisition of land and buildings, management of major projects, and electronic data processing. To carry out its responsibilities, the Branch is organized into the following divisions - Policy Development and Revision, Policy Implementation and Review, and Planning and Evaluation.

The purpose of the policies is to ensure that probity and prudence in the acquisition, utilization and disposal of key administrative resources prevail throughout the Public Service, and to guide departmental managers in the efficient and effective management of these key resources in support of departmental programs.

In addition to the traditional emphasis on probity and prudence, an important preoccupation of the Administrative Policy Branch over the past few years has been the implementation of government restraint through certain administrative measures. Mechanisms exist to monitor current Branch policies, to evaluate their effectiveness and to judge whether or not they need revision or replacement. As part of this process, the Branch reviewed some 2,000 departmental submissions during the fiscal year, representing expenditures of some \$4 billion.

The Branch is also responsible for the Office of the Coordinator, Regulatory Reform and also manages the Incentive Award Program of the Public Service. A task force on Access to Information Act and the Privacy Act has also been set up in the Administrative Policy Branch.

Section 2 Policy Development and Revision Division

This Division is responsible for developing, revising and interpreting all administrative policies, with emphasis on probity and prudence in the acquisition and consumption of administrative inputs; guiding departmental managers in the efficient and effective use of their resources in support of departmental programs.

Section 3 Policy Implementation and Review Division

This Division is responsible for the provision of advice on the implementation of administrative policy and review of some 2,000 departmental submissions to the Treasury Board of Canada in the areas of materiel, services, information, real property and accommodation. It is also responsible for the Procurement Secretariat, which identifies departmental acquisition proposals for special procurement reviews, for the monitoring of departmental implementation of administrative policies, and for the maintaining of the Branch's Submissions Information System.

Section 4 Planning and Evaluation Division

This Division is responsible for communicating administrative policy through the Administrative Policy Manual and for developing control mechanisms. It also provides advice on mechanisms required in the implementation of policies, and provides planning and analytical support to the Branch. Planning and Evaluation also has responsibility for the Technical Advisory Group, which assists departments and agencies in carrying out socio-economic impact studies on all new major government regulations in the area of health, safety and fairness.

Chapter 3

OFFICIAL LANGUAGES BRANCH

Section 1 Role of the Branch

The policy of the federal government is to ensure that Canadians can communicate with and receive services from the federal government and its agencies in the official language of their choice; that, subject to the previous principle, Canadians of the two official language groups should have equitable opportunities to obtain employment and a career in the federal institutions of government, and to carry out their work in the official language of their choice; and that the two official language groups should participate equitably in the federal institutions of government.

The role of the Official Languages Branch is to develop and communicate government policies and programs for the application of the Official Languages Act within departments and agencies of the Government of Canada and judicial, quasi-judicial or administrative bodies or Crown corporations, and to monitor, audit and evaluate their implementation and effectiveness.

In carrying out its work, the Branch maintains close liaison with the other branches of the Secretariat, particularly Personnel Policy and Program Branches, and with the Public Service Commission, the Office of the Commissioner of Official Languages, the department of the Secretary of State, all federal departments and agencies, and many other bodies.

In accordance with the revised policies on official languages in the Public Service issued in September 1977, the Official Languages Branch is responsible for producing general guidelines and criteria to provide over-all direction to departments and agencies; providing technical and specialized assistance as required; reviewing the annual plans and reports of departments on their official languages program and recommending action as appropriate; auditing and evaluating departmental official languages activities; monitoring the over-all progress of the Public Service towards the achievement of official languages objectives; managing the Official Languages Information System; consulting employee representatives through the Official Languages Committee of the National Joint Council; and preparing an annual report to the government on the status and progress of official languages policies and programs in the Public Service.

The Branch is also responsible for informing federal employees and other interested publics on the Official Languages Act, and the government's official languages policies and programs.

To carry out its mandate, the Official Languages Branch is divided into:

- (a) Secretariat
- (b) Operations Division
- (c) Policy Division
- (d) Evaluation and Audit Division

Section 2 Secretariat

The Secretariat provides controls, co-ordination and support services to - organizational elements of the Branch in the areas of manpower and financial resources and information services; processing of departmental submissions; development and publication of the Branch Operations Manual; and monitoring service-wide costs of the official languages program.

The Secretariat also has a documentation and reference centre to provide a quick, up-to-date information service to the Branch, departments, agencies and corporations, as well as to the general public, on matters relating to the Official Languages Act and government policies and programs related to official languages.

Section 3 Operations Division

The Operations Division advises departments and agencies on the implementation of official languages policies and programs, including the preparation of annual plans and progress reports. It also analyzes these and other submissions to Treasury Board from departments and, based on its analysis, recommends acceptance, modification or rejection of the submissions. The Division participates in policy analysis and interpretation, particularly from the perspective of program operations in departments.

The Division is divided into three groups, each responsible for a specific number of departments, agencies and corporations.

Section 4 Policy Division

The Policy Division is responsible for the systematic formulation and interpretation of the government's official language policies; the analysis of major issues arising as a result of the application of these policies in various departments; the formulation of proposed policy amendments or revisions; and the preparation of major reviews and assessments of the impact of these policies, including an annual report to Cabinet. These functions include participating in the analysis of annual departmental plans to determine their consistency with current policies.

The Division undertakes extensive liaison with other branches and central agencies to ensure coordination of the official languages policies with other related personnel or language policies. It is divided into two groups - the Policy Interpretation Group and the Policy Analysis Group.

Section 5 Evaluation and Audit Division

The Evaluation and Audit Division defines appropriate indicators of program performance; analyzes data that are collected through the Official Languages Information System, other reporting media, analysts and audit team observations; conducts special studies; and examines trends and program effectiveness. The audit function consists of monitoring the information system data, and through on-site audits in various departments and agencies, ensuring compliance with policies and recommending corrective measures where indicated.

The Division also plans and establishes the systems and procedures required to give effect to government policies and to evaluate their implementation effectiveness. This includes management of the Official Languages Information System (OLIS) on a Public Service-wide basis. The Division is divided into three groups - the Evaluation and Special Studies Group, Audit Group and Procedures Group.

Chapter 4

PERSONNEL POLICY BRANCH

Section 1 Role of the Branch

The role of the Personnel Policy Branch is to develop, communicate and provide for the implementation and evaluation of personnel policies, systems and methods necessary to assure that the human resources needed to effectively carry out government programs are determined, obtained at competitive cost, and managed and developed efficiently. The equality of access and opportunity for under-represented groups is also insured in order that the Public Service is as representative of the population as possible. The interests and the individual and collective rights of employees are duly regarded.

In fulfilling its role, the Branch has primary responsibility for the development, implementation and assessment of personnel policies, regulations, standards, systems and programs in the areas of:

- (a) evaluation and audit activities to assess and improve the effectiveness and efficiency of personnel management policies, programs, and systems;
- (b) staff relations and compensation, including union negotiation and consultations, administration of collective agreements, adjudication, exclusions, designations, grievances, compensation for bargained groups, data analysis and services;
- (c) general personnel management, including human resource planning, training, pensions and benefits, compensation for excluded groups, health and safety, advisory services for legislation, authorities and communications through the Personnel Management Manual System;
- (d) organization and classification, including organizational issues, management of Executive Complement, Senior Personnel Authority control programs, Temporary Assignment Pool Program, classification, personnel management information and pay systems; and
- (e) developmental personnel policies and activities, including Equal Opportunities for Women, Natives and Handicapped, Affirmative Action in the Public Service and Quality of Working Life.

Section 2 Organization and Classification Division

The Division is responsible for: providing advice on organizational issues of concern to the Treasury Board; managing the Executive Complement and Senior Personnel Authority control programs; managing the Temporary Assignment Pool Program; reviewing, developing and maintaining classification policies and procedures; co-ordinating training programs in the

areas of classification, compensation and staff relations, as well as recommending policies and implementation of the personnel management information and pay systems, including the co-ordination of pay administration in the Public Service.

In fulfilling its role, the Division is responsible for:

- advising on top-level departmental organization and inter-departmental organization issues;
- assisting deputy heads with the organization of their departments;
- analyzing and making recommendations on Submissions requesting approval of organizational changes and increases in departmental senior personnel resources;
- managing the Executive Complement and Senior Personnel Authority control programs, and the Temporary Assignment Pool Program;
- providing an on-going classification and advisory service;
- developing and revising classification policies including classification and pay plans;
- converting positions to new or revised classification plans;
- controlling the Special Assignment Pay Plan;
- advising on selection standard and pay survey job specification development with other central agencies;
- administering the Classification Grievance Process;
- directing training in classification and staff relations;
- developing, implementing and advising on administrative processes, systems and procedures required for personnel needs;
- developing and implementing policies relative to personnel management information and pay systems; and
- co-ordinating, developing and implementing improved pay administration system in the Public Service.

Section 3 Staff Relations and Compensation Division

The Staff Relations and Compensation Division is responsible for negotiations and consultations with unions. In addition, it administers and advises on negotiations, consultations, adjudications, exclusions and designations, and grievances. It is also responsible for compensation determination for groups subject to collective bargaining, negotiated benefits and allowances of specific application, research, analysis, and statistical services for the Branch.

In fulfilling its role, the Division has primary responsibility for:

- recommending policies and developing positions, in preparation for collective bargaining on any subject not prohibited from bargaining by statute;
- conducting negotiations and representing the employer in conciliation and arbitration processes;
- conducting bilateral and joint consultation with unions on issues within or outside collective agreements;

- specifying personnel data requirements pertaining both to employee information, and wages and benefits paid by other employers;
- analyzing wage and benefit data in support of the negotiating arbitration and conciliation process based on appropriate pay and benefits comparison samples and related information at the federal and provincial levels or private sector;
- administering collective agreements, including interpreting and clarifying the provisions of collective agreements;
- representing the employer in the interest dispute resolution process;
- counselling departmental management re disciplinary action generally, handling of grievances;
- analyzing grievances destined for adjudication, deciding on submission to adjudication and organizing the employer's resources for adjudication hearings;
- analyzing arbitral and adjudicator's judgments and deciding whether or not to appeal to higher authority;
- counselling departments on how to develop positions for achieving exclusions from bargaining units before unions and the Public Service Staff Relations Board (PSSRB);
- counselling departments on how to develop positions for achieving safety and security designations (against right to strike) before unions and the PSSRB;
- counselling, and reviewing proposals of, separate employers in respect of their collective bargaining responsibilities;
- contributing to the process of obtaining amendments to the PSSRA, the drafting of legislation and developing plans for implementation of the new legislation;
- helping to develop policies initiated by Personnel Policy Branch, other Secretariat branches, and departments, as well as advising on the staff relations implications of those draft policies; initiates policies as required;
- reviewing, developing and implementing ways and means to improve the employer's approach with respect to the determination of compensation in collective bargaining that are consistent with Branch policies and priorities;
- developing appropriate data, methodologies, procedures and sub-policies for operation under the overall policy;
- maintaining and operating a total compensation model, at the level of the occupational group, used in the process of determining compensation;
- developing and overseeing the maintenance of economic indicators and intelligence and disseminating the results;
- developing and administering policy aspects of compensation as related to staff relations;
- carrying out research, analyses and statistical services required in support of the Branch; advising users on appropriateness, quality and limitations of existing or proposed data;
- participating in identifying the need for and promoting the provision of staff relations training; providing resource personnel for staff relations training seminars.

Section 4 General Personnel Management Division

The Division develops, and advises departments on, policies and programs in the areas of human resource planning and training; pensions, benefits and those allowances of universal application; compensation and working conditions for excluded groups; and health and safety. It provides co-ordination and advisory services to the Branch in such areas as legislation, authorities, procedures and submission process, as well as administers the Branch's Personnel Management Manual System.

In fulfilling its role, the Division is responsible for:

- identifying human resource problems and devising solutions through the design of programs on a departmental, service-wide or occupational group basis;
- promoting the integration of human resource planning and program forecasting at the departmental and central agency level;
- planning, co-ordinating and monitoring the implementation of training and development policies on a service-wide basis;
- interpreting human resource policies and programs, and providing advice and assistance to departments and other central agency staffs;
- ensuring that the development of organization structures in the Public Service will result in optimum utilization of human resources;
- developing and implementing occupational health and safety policies, standards, procedures and guides;
- providing advice and assistance to departmental management regarding the implementation and operation of departmental occupational health and safety programs;
- designing and monitoring sponsored occupational health and safety courses and training modules;
- preparing and publishing bulletins, reports, pamphlets and other informational or educational material pertaining to Public Service occupational health and safety programs;
- carrying out projects, in accordance with the priorities and tasks set by the Deputy Secretary, Personnel Policy Branch;
- representing the interests of the Personnel Policy Branch, within and outside the Treasury Board Secretariat, with respect to the projects of other organizations involved in personnel policy;
- providing an advisory service on personnel policy, legislation and authorities;
- carrying out procedures for Branch Submission process;
- administering the Personnel Management Manual System - the prime mechanism for communicating personnel policy to departments and agencies;
- producing the Personnel Policy Branch Procedures Manual;
- developing policies and directing the implementation and administration of:

- (a) pension plans for members of the Public Service, the Canadian Armed Forces, the RCMP, Members of Parliament, the Diplomatic Service, Crown corporations, and others;
- (b) the Supplementary Death Benefit Life Insurance Plan (Part II, Public Service Superannuation Act); and
- (c) retirement policies;
- developing policies, and directing and evaluating the implementation and administration of:
 - (a) insurance plans providing medical and hospital expense benefits, and life, accidental death and dismemberment, and income replacement coverage for members of the Public Service, the Canadian Armed Forces, the RCMP, Members of Parliament, the Diplomatic Service, Crown corporations, and others;
 - (b) sick leave provisions for the Public Service;
 - (c) program for sharing of provincial health care costs;
 - (d) allowances, benefits, and provisions for foreign service employees and others;
 - (e) allowances, benefits and other provisions for employees serving at isolated locations in Canada;
 - (f) terms and conditions of employment for local staff engaged in foreign posts;
 - (g) provisions relating to Foreign Service Official Hospitality and to heads of posts;
 - (h) educational allowances for dependants of public servants;
 - (i) commuting assistance; and
 - (j) other employee benefit and allowances plans and programs;
- developing compensation policies;
- designing, developing, implementing and administering compensation programs for Senior Executive Officers and equivalent, public servants excluded from collective bargaining, members of the Canadian Armed Forces and the RCMP;
- monitoring and evaluating the administration of compensation programs for excluded managers in the Public Service; and
- providing counsel and advice to separate employers, special boards and commissions, in the development of compensation policies, programs and plans for their management staff.

Section 5 Developmental Personnel Policies and Activities Division

The Division is responsible for the development and implementation of personnel policies and activities to ensure that the Public Service is as representative of the Canadian population as possible and that women, Natives and handicapped and other designated groups have equality of access to jobs and opportunity for advancement in the federal Public Service. The Division develops and evaluates affirmative action techniques and models and advises departments on their application to the federal Public Service. The Division also acts as consultant to departments with respect to the training, development, monitoring and evaluation of quality of worklife projects.

In fulfilling its role, the Division has primary responsibility for:

- (a) Equal employment opportunities and quality of worklife by:
- reviewing and evaluating existing equal opportunities for women policy to ensure equal access and improved representation and by developing new or modified policies to meet current requirements;
 - assessing the annual reports submitted by departments to the Treasury Board with respect to the equal opportunities for women program;
 - assisting departments in the implementation of their equal opportunities for women programs;
 - analyzing managerial utilization of personnel systems in order to identify obstacles to the implementation of the equal opportunities for women policies;
 - reviewing the departmental plans for the establishment of day-care centres for the children of public servants at their place of work and monitoring the implementation of these projects;
 - assessing the annual departmental reports submitted to the Treasury Board on the increased representation and participation of indigenous people policy;
 - assisting departments in the implementation of this program and ensuring the active participation of indigenous people in the decision making processes that affect them;
 - analyzing the effectiveness of this program, developing and recommending new or modified policies to meet current requirements;
 - developing a national indigenous developmental program;
 - assessing the annual departmental reports submitted to the Treasury Board with respect to the policy for increased participation of the handicapped;
 - assisting departments in the implementation of this program;
 - analyzing the effectiveness of this program and developing and recommending new or modified policies to meet current requirements;
 - developing systems with a secondary impact on this policy implementation (i.e., parking, disability insurance, etc.);
 - as required, providing secretariat services Advisory Committee to the President of the Treasury Board on the employment of the handicapped in the federal Public Service;
 - providing a consultant service to departments in the development, monitoring and evaluation of quality of worklife projects;
 - as required, advising senior departmental management on the concept and application of quality of worklife principles to the Public Service;
 - assessing the impact of quality of worklife concepts on the human resource management of the Public Service;

- participating on an on-going basis in the joint labour-management Joint Committee on quality of worklife and providing this committee all appropriate assistance and information directed to the implementation of the concepts of quality of worklife to the Public Service.
- (b) Affirmative action by:
- designing and developing affirmative action techniques applicable to the Public Service;
 - participating in the development of an affirmative action policy for the federal Public Service;
 - assisting departments in the implementation of affirmative action techniques;
 - analyzing the impact of affirmative action techniques of all aspects of personnel management and human resource utilization;
 - assessing departmental affirmative action programs and developing and recommending additions, expansion or changes to the implementation of affirmative action within the Public Service;
 - as required, providing support service to the various interdepartmental affirmative action committees;
 - as requested, carrying out additional research or consultation services in support of the Branch.

Section 6 Evaluation Program Group

The Evaluation Program Group is responsible for evaluation and audit activities to assess and improve the effectiveness and efficiency of personnel management policies, programs and systems.

In fulfilling its role, the Group is primarily responsible for:

- developing and maintaining the Long-Term Evaluation Plan for personnel policies;
- evaluating the effectiveness and appropriateness of personnel policies;
- evaluating, periodically, the effectiveness of personnel management in the Public Service of Canada;
- providing advice and guidance on the information requirements and/or performance criteria to be included in personnel policies, programs and systems to facilitate evaluation and audit;
- communicating to the general management and personnel communities the results of evaluations of personnel policies;
- auditing personnel programs and systems, particularly where formally delegated authority is being exercised, e.g. classification; and
- providing advice and guidance on methodologies, techniques and criteria to be used to audit the personnel management function or its various components.

Chapter 5

PROGRAM BRANCH

Section 1 Role of the Branch

The role of the Program Branch is:

- (a) in the context of agreed policies and priorities, to analyze and evaluate departmental and agency program and project proposals, and to recommend to the Treasury Board the best means of achieving program objectives in the light of available financial and manpower resources and their optimum allocation against competing demands;
- (b) to analyze and evaluate new policy proposals from departments and agencies of the government, and to make recommendations to the President of the Treasury Board and to the Policy Committees of Cabinet as to the financial implications of these proposals, and to determine the extent to which such proposals are likely to contribute to the objectives and priorities of the government.

In particular the Program Branch has as its primary responsibilities:

- (i) the provision of analysis and recommendations to the Treasury Board to assist it in making decisions on departmental multi-year operational plan proposals, the Estimates (both Main and Supplementary) and Treasury Board submissions;
- (ii) the provision of support to the President of the Treasury Board in his capacity as a member of all Cabinet Committees. Such support takes the form of information and advice on departmental submissions to Cabinet, and on the operation of the decision-making and resource allocation system (recording and reporting the expenditure plans of the government, including the resource implications of all Cabinet decisions and the status of commitments on a multi-year basis);
- (iii) the periodic conducting of multi-year forecasts of spending requirements and the reporting of those forecasts to the Priorities and Planning Committee as part of its review of fiscal plans.

The Branch is also responsible for the development and maintenance of systems and for issuing instructions and directives necessary to meet the above requirements.

The Branch serves as the interface between the departments and agencies of the government on the one hand, and the Treasury Board on the other in the Board's discharge of its mandate to determine the most efficient effective way to implement approved policies and programs including the determination of program design and allocation of resources.

To fulfill these responsibilities, Branch staff are required to maintain close working relationships with Departmental managers and with officials of the Department of Finance and the Secretaries supporting the several Policy Committees of Cabinet (the Privy Council Office and the Ministers of State for Social and Economic Development).

The Branch has four program divisions whose responsibilities reflect the main functional groupings of government programs:

- (a) Industry, Transportation and Natural Resources
- (b) Social Employment, Housing and Culture
- (c) External Affairs, Defence, Science and Environment
- (d) General Government Services

In addition to these divisions, the Program Branch includes the Crown Corporations Division, and three support divisions under the Budget Co-ordination Group:

- (a) Expenditure Analysis
- (b) Estimates
- (c) Management Information Systems

The Program Branch has primary responsibility for assessing the appropriateness and adequacy of all departmental and agency program proposals, including responsibility for the necessary resource planning and allocation. This responsibility requires the Branch to examine all proposals from departments and agencies which have resource implications. In this ongoing process, the Branch maintains continuing contact with departments and agencies from policy formulation through to the program or project stage of a department's operations, in order to provide analysis and recommendations with respect to resource allocations throughout the budgetary cycle.

The output of the Branch thus requires a continuing process of interpreting the policies and priorities of the government, assessing the capabilities and resource needs of departments and agencies, and providing the President and the Board with recommendations on policies, programs and resource allocations. The Branch meets these responsibilities by participating in Cabinet committees including Treasury Board meetings, so that the views of government may be appropriately reflected in resource allocation. Officers within the Branch must also participate daily in meetings and discussions with individual departmental managers, to follow through the implementation of policies and to ensure that resource utilization is consistent in the program implementation. Throughout this process the Branch is responsible for calling upon the other branches within the Secretariat, either to ensure that Treasury Board policies are fully taken into account by departments or to request additional resources and expertise.

The specific responsibilities of the Branch include the review of departmental multi-year operational plans, which takes place over a period of approximately three months in the spring and early summer of each year. In the autumn, this plan is used by departments and agencies as the basis for the preparation of their Main Estimates Submissions. These Submissions are reviewed by the Branch and are submitted to the government for final approval in December.

The Branch is also responsible for the review and analysis of a continuing flow of Submissions throughout the fiscal year. Some of the Submissions relate to expenditures out of approved budgets, e.g. on major projects, while others entail supplementary funding. The latter are reflected in Supplementary Estimates, which are normally presented to Parliament in November and March of each year.

The Branch is also responsible, in liaison with the Department of Finance, for development of recommendations to Cabinet regarding the multi-year expenditure component of the fiscal framework. In addition, it conducts analyses of past and future trends in government spending and monitors expenditures to ensure conformity to the approved expenditure framework.

Section 2 Program Divisions

The four program divisions are responsible for assessing departmental policies and programs, and for providing advice on these subjects to the Secretary, the President, and the Treasury Board.

The divisions also communicate to departments the policies, directives and decisions emanating from the Treasury Board which affect the use and level of resources, and monitor the implementation of the decisions as required. Interdepartmental co-ordination of policy and program proposals to avoid duplication of effort or conflicts in mandates is also initiated by the divisions.

Each of the four program divisions is responsible for a group of programs, as their names indicate:

- (a) Industry, Transportation and Natural Resources
- (b) Social Employment, Housing and Culture
- (c) External Affairs, Defence, Science and Environment
- (d) General Government Service

Reporting to each director are two or three group chiefs, each responsible for a group of analysts working in a functionally-related area of departmental operations. The programs for which each analyst is responsible are clearly prescribed, and the analyst is normally the focal point at which a dialogue with a department is initiated in order to enable the Secretariat's responsibilities to be discharged.

The analysis of policies and programs is a continuing activity. The process entails the collection of data as needed in relation to particular problems as they arise, the review of methods proposed for implementation of programs, and assessment of their likely effectiveness in achieving the objectives. In the case of proposals for new or additional resources, these factors are then considered in relation to government priorities in the allocation of resources.

Throughout this process there is continuing contact with the relevant department or agency and with other central agencies. The program divisions are also responsible for drawing upon the resources of and consulting with other branches to obtain additional support and expertise on particular subjects.

The program divisions are responsible for assessing the resource implications of departmental policies and programs, and for providing advice on these subjects to the Secretary, the President, and the Treasury Board.

The divisions also communicate to departments the policies, directives and decisions emanating from the Treasury Board which affect the use and level of resources, and monitor the implementation of the decisions as required. Interdepartmental co-ordination of policy and program proposals to avoid duplication of effort or conflicts in mandates is also initiated by the divisions.

In particular, the responsibilities of the program divisions include:

- (a) analyzing multi-year and budget year operational plan Submissions from departments and agencies and the development of recommendations for the allocation of resources;
- (b) analyzing and advising the Treasury Board on departmental submissions to the Board on a wide range of issues (such as requests for additional financial or personnel resources, proposals for the classification of accounts, authority to levy fees, approval of specific capital projects, etc.). Records on these submissions are maintained by the Submission Control Unit of the Treasury Board Secretariat;
- (c) analyzing Cabinet documents, including the preparation of briefing material and recommendations for the President of the Treasury Board;
- (d) participating in interdepartmental meetings concerned with the development or implementation of government policies and programs;
- (e) monitoring the implementation of government policies and programs by departments;
- (f) assessing the efficiency of departmental programs and operations;
- (g) co-ordinating the operations of departments and agencies as required in order to minimize duplication and overlap, and to ensure where possible that appropriate interdepartmental consultation has taken place before proposals are placed before Ministers; and

- (h) maintaining effective liaison with the Privy Council Office, the Ministries of State for Social and Economic Development, the Department of Finance, the Office of the Comptroller General, and other agencies as well as with other branches of the Secretariat, in the discharge of their responsibilities.

Section 3 Crown Corporations Division

The Crown Corporations Division has primary responsibility for advising the Secretary, the President and the Treasury Board on the financial requirements of Crown corporations and their subsidiaries, and for the development of policy (and legislation) governing Crown corporations generally.

Specific responsibilities of the Division include the following:

- (a) the provision of advice and recommendations to the President and the Treasury Board on Estimates and other submissions to the Board relating to Crown corporations;
- (b) the provision of advice and recommendations to the President and the Treasury Board on the operating budgets, capital budgets and corporate plans of Crown-owned corporations;
- (c) the analysis of Cabinet documents relating to Crown corporations, including the preparation of briefing material and recommendations for the President of the Board;
- (d) the development of policy (and periodically legislation) on matters of general applicability to Crown corporations such as control by and accountability to government, methods and frequency of reporting etc.; and
- (e) special projects undertaken from time to time at the direction of Cabinet or the Treasury Board, such as the valuation of designated Crown corporations or the acquisition or disposition of corporations.

Section 4 Budget Co-ordination Group

The Budget Co-ordination Group is comprised of three divisions - Expenditure Analysis, Estimates, and Management Information Systems.

Expenditure Analysis

The Expenditure Analysis Division performs the central function of compiling, analyzing, presenting and monitoring the expenditure framework, including multi-year envelopes, and the size of the Public Service. It is also responsible for special studies and analysis of the composition and trends of government expenditures and the size of the Public Service, and for recommending systems, procedures and modus operandi related to the Policy and Expenditure Management System.

The Expenditure Analysis Division is responsible for the central expenditure control function of the Branch. Periodic detailed projection and analysis of government spending based on alternative economic and government policy is completed in co-operation with the Program Divisions. Analysis of historical and projected or planned future spending patterns are conducted for Cabinet consideration. The Division is responsible for liaison with the Department of Finance in development of recommendations regarding the multi-year fiscal framework and envelopes.

Once the multi-year expenditure component of the fiscal framework has been established, the Division is responsible for monitoring Treasury Board and Cabinet decisions with expenditure implications, changes in the forecast requirements for statutory programs, and effects of any special spending control initiatives such as expenditure reductions and lapse of expenditure authority. The Division prepares weekly reports advising the Treasury Board and policy committees on the status of spending reserves within the approved framework.

The exercise of these central expenditure control duties requires the maintenance of a close working relationship with the Department of Finance, particularly its Fiscal Policy Division, and with the PCO secretariat of the Cabinet Committee on Priorities and Planning, and with the Ministries and Secretariats to Cabinet Policy Committees.

The Expenditure Analysis Division co-ordinates special branch activities which cross Program Division lines. Such activities entail the collection, consolidation and analysis of detailed information or recommendations from the Program Divisions, and the presentation of alternatives for consideration by Treasury Board or Cabinet.

The Division is responsible for preparing all Cabinet documents related to expenditure framework and size of the Public Service issues. For the tabling of Main Estimates, the Division is responsible for developing the presentation of the government's spending plans to Parliament, including preparation of Part I of Main Estimates (The Government Expenditure Plan) and all associated information for Parliamentary Committees and the media relating Estimates and reserves to overall spending plans.

In addition to conducting studies of historical and prospective developments in the level and composition of expenditures and Public Service growth patterns, the Division provides intelligence to the President and Secretary of the Treasury Board on budgetary and economic developments in other levels of government in Canada and in other countries, and advises on economic and budgeting issues that affect the management of the expenditure budget, and undertakes economic and financial studies of expenditure policy issues.

Estimates Division

The Estimates Division, within the Budget Co-ordination Group, is responsible for the preparation and presentation to Parliament of the annual Main Estimates and all Supplementary Estimates. It is also

responsible for preparing Appropriation Acts that will grant spending authority up to the amounts displayed in Estimates to departments and agencies included in the Estimates. In addition, the Division provides advice, assistance and information concerning the estimates and operational plans; prepares Cabinet memoranda; and manages the central allotment, person-year and capital budget control systems, and the Treasury Board Contingencies Vote.

The Estimates Division is the central co-ordinator for the preparation of all Estimates documents to be tabled in Parliament. As co-ordinator, the Division prepares and issues technical instructions, provides advice on Estimates procedures and content to Treasury Board and to ministers, members of Parliament, officials of federal government departments and other levels of government. The Division receives and reviews for relevancy all Estimates documents (operational plans, estimates) from departments, updates computer base with results of operational plan briefings, participates in the design of new report formats in response to the needs of Treasury Board officials, analyzes the legislative impact of departmental spending requests (vote wordings) to ensure correctness, and schedules the tabling date of the final document in Parliament at a date that permits parliamentary committees adequate time to consider the Estimates before the end of the associated Supply period. Prior to tabling of the Estimates, the Division is responsible for preparing and providing material for media coverage.

Following tabling of an Estimates document, the Division is responsible for preparing the associated Appropriation Act that must be passed by Parliament to confirm spending authority for the items listed in the Estimates. Included in this responsibility is scheduling the proposed Act to be placed on the parliamentary schedule on or before the last day of Supply debate, advising the Minister on the primary and alternate tabling procedure, preparing recommendations to the Governor General and informing all agencies concerned with the Estimates before Parliament, that Supply has been approved and released.

Twice a year federal government departments are required to submit their multi-year operational plans for review by Treasury Board. The Estimates Division is responsible for the preparation and issue of associated technical instructions, receiving and reviewing the overall content of submissions; preparing briefing instructions and schedules, participating in briefings, assisting in the production of the memorandum to Cabinet; and preparing model confirmation letters to convey results to departments.

The Division manages the central control systems of allotments, person-years, grants and contributions and quarterly capital budgets. This involves receiving and analyzing departmental submissions, turn-around documents related to the upcoming Estimates year.

The Division also manages the Treasury Board contingencies funds which are used to supplement departmental appropriations as a result of payroll shortfalls, and to provide temporary advance financing in respect of miscellaneous minor and unforeseen government expenditure requirements. This responsibility entails reviewing submissions seeking access to the contingencies fund, maintaining appropriate records for commitment and allocation of funds, and in the case of temporary advances, ensuring the funds are recouped when departments have been provided with the required resources.

Management Information Systems Division

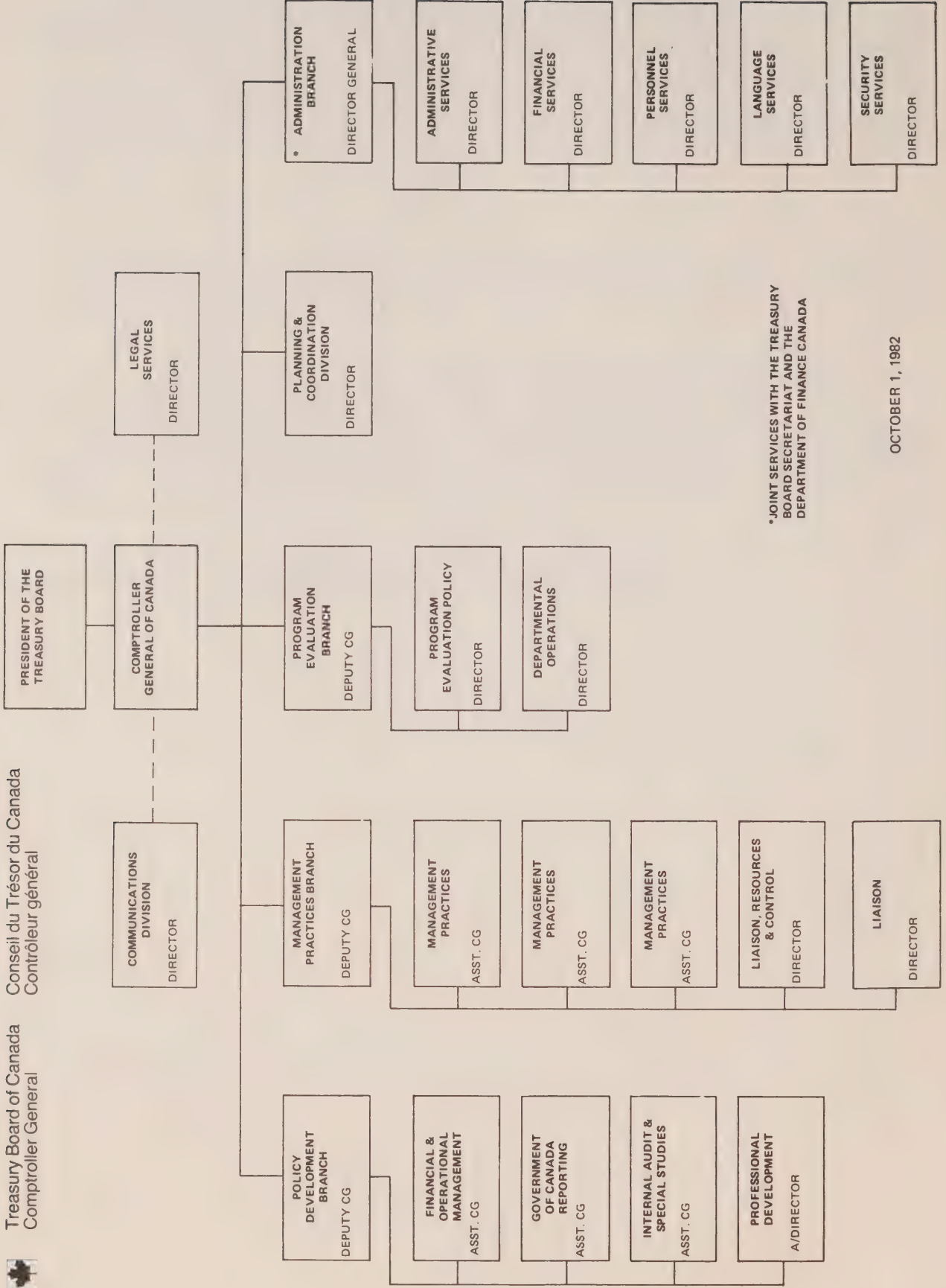
The Division provides the internal EDP support service for the Program Branch related to the budgetary cycle and such other controls and analyses as are exercised by the Branch.

The Division designs, develops, implements, maintains, and operates EDP systems related to operational plans and reviews, inflation costing/trend forecasting, control over capital projects, and control over person-years. The Division is responsible for encoding and processing the data; for determining the most cost-effective method of providing EDP support; for all security related to EDP; and for providing adequate backup of data and services.

The Division also provides EDP support and services to the Administrative Policy Branch.

PART II

OFFICE OF THE COMPTROLLER GENERAL



*JOINT SERVICES WITH THE TREASURY
BOARD SECRETARIAT AND THE
DEPARTMENT OF FINANCE CANADA

OCTOBER 1, 1982

Chapter 1

OFFICE OF THE COMPTROLLER GENERAL

Introduction

The position of Comptroller General of Canada was created on June 30, 1978 by the passage of Bill C-10, an act to amend the Financial Administration Act. The Comptroller General reports directly to the President of the Treasury Board and carries the rank and status of a deputy minister.

The Treasury Board is now served by two bodies - the Office of the Comptroller General and the Treasury Board Secretariat.

The role of the Office of the Comptroller General (OCG) is to see to the establishment of sound management practices in the federal government. The Office sees that departments and agencies develop, implement and use cost-effective methods for:

- (a) planning their programs and operations, that is, setting long-term and current year objectives and developing strategies and operational plans for achieving them;
- (b) budgeting for their programs and operations, that is, translating, strategies and operational plans into budgets;
- (c) controlling financial, operational and program performance that is, auditing financial and other management systems and practices, measuring performance and productivity, and evaluating the effectiveness of programs; and
- (d) reporting performance against plans and budgets.

Particular emphasis is placed on the integration of the budgeting and financial control process with the program and operational control process, to achieve an integrated process of financial and operational control in the departments and agencies of the federal government.

Two principal means are used by the OCG to improve management practices: policy development, and liaison with departments to ensure that good management practices are implemented. In the policy role, the OCG defines policies and standards for internal audit, program evaluation, and financial management and reporting to Parliament. In the liaison role, the OCG works with major departments in a consultative, co-operative and pro-active manner to help them understand and translate those policies and standards into practices appropriate to each department's context, and to assist them in developing and implementing actions for improving their planning and control capabilities, agreed upon by the Comptroller General and the Deputy Minister of the department concerned.

In addition, when necessary, the OCG supplements departmental resources over the short-term, from special funds authorized by the Treasury Board, to assist them in the implementation of agreed upon action plans for the improvement of management practices and controls.

The OCG is also involved in the professional development of financial officers, program evaluators and internal auditors as a means to improve management practices.

The Office of the Comptroller General has three branches - Policy Development, Management Practices, and Program Evaluation and a small Planning and Coordination staff support unit. Their functions and responsibilities are described in the following chapters.

The Office of the Comptroller General shares Administrative Services with the Treasury Board Secretariat and the Department of Finance. The Communications Division of the Treasury Board provides communications services to the OCG. The organization chart in Part II depicts the relationship between the various components.

Chapter 2

POLICY DEVELOPMENT BRANCH

Section 1 Role of the Branch

The Policy Development Branch provides central leadership in terms of policy direction, guidance and control of the financial administration function throughout the federal government. It defines the basic accounting policies for government: policies and standards which define the framework for the safeguarding of assets, the managing, planning and controlling of operations, and the reporting of results and accomplishments.

The Branch is also responsible for the establishment and implementation of policy for internal auditing in federal departments and agencies. It directs its effort towards the implementation, in each department and agency, of a broad scope internal audit service that provides assessments to the deputy head on the state of the departmental management practices.

Another significant responsibility includes determining and defining the form that the Estimates and the Public Accounts are to take, and the coordination and preparation of the Government's response to the Annual Report of the Auditor General.

In close cooperation with the Personnel Policy Branch of the Treasury Board Secretariat and the Public Service Commission, the Branch plays a pivotal role in the professional and career development of financial and internal audit staff. It also provides functional advice on the organization of financial administration and internal audit activities within departments and agencies.

The Policy Development Branch consists of four divisions - Internal Audit and Special Studies, Government of Canada Reporting, Financial and Operational Management, and Professional Development. The functions and activities of each are described in the following sections.

Section 2 Internal Audit and Special Studies Division

The Internal Audit and Special Studies Division is responsible for the establishment and implementation of policy for internal auditing in federal departments and agencies. It attempts to ensure that the function develops in a way that promotes good management in departments, and allows central agencies and the Auditor General to rely on the information provided by internal audit reports.

The Division's activities are conducted with departments, agencies and the other branches of the Office of the Comptroller General and the Treasury Board Secretariat, on a basis that stresses cooperation and consultation. The activities include:

- the establishment and maintenance of an internal audit policy framework for departments and agencies;
- the provision of advice and assistance in the implementation of the policy framework;
- the monitoring and assessment of departmental audit process, practice and activities through discussion of annual and long-term audit plans of departments and a cyclical review of their audit operations; and
- the enhancement of the internal audit community through training and recruitment.

Section 3 Government of Canada Reporting Division

The Division is responsible for the development and implementation of the policies affecting the external reporting of financial information by the Government mainly to Parliament. It contains two Directorates, one with responsibility for the Estimates, the other for all activities relating to the Public Accounts and other related reports.

Specific responsibilities include:

- formulation and implementation of policies related to the Estimates. Current activities include the development of major revisions to present Estimates involving changes to the present Blue Book and the inclusion, as part of the Estimates, of Expenditure Plans for all departments and agencies by 1985/86;
- development and implementation of policies governing the accounting and reporting practices for the financial transactions of the Government of Canada, as authorized in the Appropriation Acts and other legislation reported in the Public Accounts and the Canada Gazette; and
- the provision of advice and assistance to Departments on all issues within the Division's responsibilities.

Section 4 Financial and Operational Management Division

The Financial and Operational Management Division is responsible for developing, maintaining, and interpreting the legislation, policies and procedures required for effective financial administration and management control in the Government of Canada. This includes guidance on the development of financial systems to ensure accountability and control over all operations which are subject to the provisions of the Financial Administration Act. The Division is a focal point for all policy matters pertaining to performance measurement. Particular emphasis is placed upon the integration of operational planning and performance information with that of budgeting and financial control. In addition, the Division provides advice to the Crown Corporations Division of the Treasury Board Secretariat with respect to accounting, reporting and auditing for Crown corporations.

The Division's activities are conducted with departments, agencies and other branches of the Office of the Comptroller General and the Treasury Board Secretariat, on a basis that stresses cooperation and consultation. These activities include:

- directing the establishment and maintenance of a policy framework for financial planning and control in all departments and agencies;
- providing advice on the implementation of the policy framework;
- monitoring and assessing the implementation of the financial administration policy within departments and agencies;
- contributing to improved government direction of Crown corporations by participating in legislative and policy change and by advising Crown corporations, central agencies, Cabinet Committees and others on financial accounting;
- providing advisory services to departments and agencies on planning and designing of financial systems; and
- providing advisory services to departments and agencies in support of the application of performance measurement policy and guidelines.

Section 5 Professional Development Division

The Professional Development Division is responsible for the establishment and maintenance of a financial management community which has the capability to develop, implement and operate effective systems of financial and operational control.

The Division's activities are conducted within the framework of personnel policies emanating from the Personnel Policy Branch of the Treasury Board Secretariat and in close cooperation with the Public Service Commission. The activities include:

- the provision of guidance to departments through organizational and position models, policy interpretations and advice;
- the provision of assistance to departments in the staffing of positions by identifying candidates and addressing shortages;
- the identification of training needs and ensuring these are met; and
- the provision of career counselling.

Chapter 3

MANAGEMENT PRACTICES BRANCH

Section 1 Role of the Branch

The role of the Management Practices Branch is to ensure that assigned government departments and agencies develop, implement and use an economical and integrated set of management practices and controls. The Branch seeks to improve the capability of departments and agencies to plan and translate plans developed into budgets, to control their performance and relate it to plans and budgets, and to report this information in a meaningful manner to departmental managers and central agencies. In addition, based on agreement with the central policy groups concerned, the Branch provides a consultative link between these groups and individual departments in the development and review of management policies.

The Branch's activities are conducted on a consultative basis with departments, agencies and the other branches of the Office of the Comptroller General and the Treasury Board Secretariat. The activities include:

- conducting departmental surveys in order to identify the areas where improvement is required to equip the concerned departments with effective and integrated management processes appropriate to their specific mandate and environment;
- assisting departments in developing their own action plans for improvement, approving these action plans and any subsequent amendments often brought about as a result of interaction between the Branch and the departments, recommending financial support from the Implementation Assistance Program to those departments which are in need and have demonstrated their commitment by assigning the majority of the resources;
- assisting the departments in implementing their action plans which typically comprise several dozen discrete projects by advising on both the management and content of the projects, monitoring the progress of the action plans, confirming the quality of the improvements developed and participating in the classification and staffing processes when appropriate;
- aiding the policy branches by promoting new or revised policies and by helping to negotiate implementation action in the light of competing priorities.

Chapter 4

PROGRAM EVALUATION BRANCH

Section 1 Role of the Branch

The role of the Program Evaluation Branch is to develop and communicate evaluation policies to ensure satisfactory processes and procedures are established and applied by departments and agencies, consistent with Treasury Board's general policy on evaluation of programs. The Branch also monitors and reports on the implementation of these policies.

In more general terms, the role of the Branch is to contribute to the improvement of the managerial decision-making process by providing better quality information about government programs and their results.

The Branch is responsible for the Treasury Board policy on Program Evaluation, issued in September, 1977, (TB 1977-47) and the Treasury Board Guide on the Program Evaluation Function, issued in July, 1981, (TB 1981-25). The administration of this policy and associated guidelines is carried out by two divisions - the Program Evaluation Policy Division and the Departmental Operations Division. The responsibilities and activities of each Division are described in the following sections.

Section 2 Program Evaluation Policy Division

The Program Evaluation Policy Division is responsible for the preparation of guidelines and other policy documents associated with the establishment of a program evaluation function in departments. The Division is also responsible for upgrading the level of program evaluation skills available in departments.

These responsibilities are carried out through the following Program Evaluation Policy Division activities:

- the development and communication of government-wide policies and guidelines, standards, and state-of-the-art information concerning program evaluation and its relationship with other federal initiatives;
- assistance and advice to departments in developing and conducting the program evaluation function; and to central agencies, other governments and organizations regarding program evaluation;
- the development of, and together with the Departmental Operations Division, the provision of training courses and seminars for program evaluators and other concerned federal officials;
- participation in evaluation studies of a major or interdepartmental nature; and
- together with the Departmental Operations Division, formal assessment of departmental evaluation infrastructure, assessments and studies.

Section 3 Program Evaluation Operations Division

The Program Evaluation Operations Division seeks to ensure the effective development and operation of program evaluation in departments and agencies in a way that is consistent with Treasury Board policies and guidelines on program evaluation, and in a manner that is consistent with good management practices within individual departments and agencies.

The activities of the Program Evaluation Operations Division include:

- the provision of advice and assistance to departments and agencies toward establishing and improving the evaluation function, and in conducting and utilizing program evaluations;
- together with the Policy Division, the formal assessment of departmental infrastructures and evaluation studies; and
- monitoring and reporting on the status of policies, evaluation plans, and the effectiveness of the evaluation function in departments.

